

Filing Requirements: Refer to the *Virginia Tobacco Products Tax Guidelines and Rules* to determine if you are responsible for the payment of the Tobacco Products Tax levied pursuant to § 58.1-1021.1 et seq. of the *Code of Virginia*. Each person responsible for payment of the Tobacco Products Tax, also known as the Other Tobacco Products Tax or “OTP”, is required to register with the Virginia Department of Taxation (VA TAX) by completing and submitting Form R-1, Business Registration Application.

Every registered taxpayer is required to file the Virginia TT-8, Virginia Tobacco Products Tax Return (OTP), on a monthly basis, even if no taxable transactions were made during the month. In addition, every registered taxpayer is required to maintain complete records and documents substantiating all information contained on each tobacco products tax return.

To assist taxpayers with establishing and maintaining the records and documents required to prepare the monthly tobacco products tax return, VA TAX developed Form TT-20, Tobacco Products Tax Monthly Recordkeeping.

All forms and documents referenced above may be obtained at www.tax.virginia.gov or by calling **804-440-2541**.

Recordkeeping: Every registered taxpayer is required to maintain complete records and documents substantiating all information contained on each tobacco products tax return. The records and documents that must be maintained include but are not limited to records of each purchase, receipts, inventories, storage, shipping, delivery, and sales of other tobacco products. Detailed schedules must also be completed and maintained to support any adjustments taken on the monthly return. All schedules, records, and documents must be maintained for a period of three years from the required due date for filing each return.

In addition, each invoice issued by a registered wholesale dealer must prominently reflect that the wholesaler will pay the tobacco products tax for the products listed on the invoice. The wording “Virginia Tobacco Products Tax” followed by the amount of the tax must be written on each invoice.

All such schedules, records, and documents must be made available to the Tax Commissioner or his duly authorized agents. Failure to comply is a Class 2 misdemeanor under §58.1-103 of the *Code of Virginia*.

Form TT-20 contains the following recordkeeping schedules:

- **Schedule A - List of Taxable Transactions by Product for the Reporting Period.** A taxable transaction includes each sale of a product subject to the Tobacco Products Tax by a registered wholesale dealer to a retail dealer located in Virginia or each purchase of a product subject to the Tobacco Products Tax by a retail dealer from an unregistered out-of-state wholesale dealer.

Note: Chain store distribution centers that purchase from manufacturers and distribute tobacco products to their stores for sale at retail are deemed to be wholesale dealers selling to retail dealers.

- **Schedule B - List of Taxable Transaction Adjustments for the Reporting Period.** Adjustments include:

- o previously taxed tobacco product returned by a wholesale dealer to the manufacturer or by a retail dealer to an unregistered out-of-state wholesale dealer;
- o exchanges of previously taxed tobacco products for untaxed tobacco products by a wholesale dealer with the manufacturer or by a retail dealer with an unregistered out-of-state wholesale dealer;
- o previously taxed tobacco products sold to other states;
- o exempt sales to the extent that the tobacco products tax was previously paid; and
- o sales or purchases of previously untaxed products.

The total taxable adjustments that may be claimed on a monthly return cannot exceed the total taxable transactions. Any excess may be carried-over to the next return.

Taxpayers are not required to complete and submit Form TT-20 to the Department. Taxpayers may use Form TT-20 as a basis for establishing and maintaining a record keeping system to substantiate the information contained on each return. Form TT-20 provides schedules for tracking specific transactions; however the use of Form TT-20 does not relieve the taxpayer of any requirement to maintain complete and comprehensive records as described in the *Virginia Tobacco Products Tax Guidelines and Rules*, as amended, or any other materials approved by the Department.

For assistance, call 804-786-3503 or write to:

**Virginia Department of Taxation
P. O. Box 715
Richmond, VA 23218-0715**

Virginia Tobacco Products Tax
Schedule A - List Of Taxable Transactions By Product For Reporting Period

Name _____

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****** Enter the total of all nontaxable items shown on the same invoice as taxable tobacco products.

Retain For Your Records. Do NOT mail with your return.

TT-20

Virginia Tobacco Products Tax
Schedule B - List Of Taxable Transaction Adjustments For The Reporting Period

Monthly Reports For Month _____, Year _____

Name _____

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Transaction Date	Adjustment Explanation	Original Invoice Date	Original Invoice Number	Name And Address	Reporting Period Tax Was Paid	Taxable Amount
						\$
						\$
						\$
						\$
						\$
						\$
						\$
						\$
						\$
						\$
						\$
Total						\$

Enter the total on Line 5 of TT-8.
Cannot exceed the total of Lines 1 through 4 of TT-8. See instructions.

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